

Exhibit B

Best regards,
Tony

-----Original Message-----

From: Susan Fox
Sent: Thursday, May 04, 2006 8:59 AM
To: Tony

Subject: Mega & In Long Term Lease

Dear Tony,

Thank you for the financial information on Mega & Forbes Group of Companies. Preliminarily, the information looks promising but we need to clarify the actual lessee and have a credit application completed (please find the form attached for the customer to complete and return). Is "Mega & Forbes Group of Companies" a registered company name? If so, please confirm their registered headquarters address. If not, please advise the legal name and address of the entity whose balance sheet we have reviewed. If they want one of the subsidiary companies to be the lessee, we need the company whose balance sheet we received to be a co-lessee since this is the company on which we are basing our credit decision.

Per your discussion with Hiroshi Nagato, attached please find the draft of our lease agreement. We have used the name "Mega & Forbes Group of Companies" as the lessee and an address from the website as the headquarters address, but this all needs to be confirmed. We also need to know the actual billing address, if different from the headquarters address.

Comments on some lease terms per your email of 4/26/06:

11. Depreciation - 7% is very fast depreciation - please try for 6%.

12. Lease commencement date - per diem billing starts from each container's respective date of delivery to lessee. The eight year term commences the first of the month after the month in which the last container is delivered to lessee.

14. Logo - we can apply, at CAI's expense, lessee's logo to units delivered ex factory during June and July, provided the logo is not larger than our own CAI logo.

15. Others -

CAI is not interested to offer either a buyout option or DPP on this long term lease.

Appreciate your confirmation of the name and address for the lessee's legal headquarters and for billing purposes.

Thank you for your assistance and best regards,

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Susan Fox

Container Applications International, Inc.